

Iowa Accountancy Examining Board

200 E. Grand, Suite 350

Des Moines, IA 50309

Phone: (515) 725-9022

<https://plb.iowa.gov/board/accountants>

accountancyboard@iowa.gov

APPLICATION TO REINSTATE A LAPSED CPA CERTIFICATE

NAME: _____

First

Middle

Last

ADDRESS: _____

Street

City

State

Zip

Name of CPA firm (If applicable):

ADDRESS: _____

Street

City

State

Zip

Daytime telephone: (____) _____ - _____ Ext. _____

Certificate No. : _____ Original Issue Date: _____ Exam Date: _____

CHECKLIST

- ☐ A. Affirmation For Inactive Status, if applicable (p. 2)
- ☐ B. Criminal & Regulatory History (p. 2)
- ☐ C. Peer Review (p. 3)
- ☐ D. Continuing Professional Education (CPE) (pp. 3-6)
- ☐ E. Activities While Certificate Was Lapsed (p. 7)
- ☐ F. Verification (p. 7)
- ☐ G. Calculation of Fees and Payment Information (p. 8)

A. AFFIRMATION FOR INACTIVE STATUS

If reinstating in inactive status you must sign the following affirmation:

I hereby affirm that I will not perform or offer to perform for the public any attest or compilation services, or use the title "CPA" or "Certified Public Accountant" while performing or offering to perform any services using accounting or auditing skills, including issuance of reports on financial statements, management advisory or financial advisory services, consulting services, preparation of tax returns, or tax advice, without first complying with all rules governing reinstatement to active status. CPAs eligible to exercise a practice privilege shall consult subrule 193A IAC 20.8(2).

Signed: _____

Date: ____/____/20____

B. CRIMINAL & REGULATORY HISTORY

Since **your last renewal** have you:

- a. been convicted of a felony in any state, federal, or foreign jurisdiction? ☐ yes ☐ no
- b. been convicted of any other criminal offense in any state federal, or foreign jurisdiction, other than a traffic offense or simple misdemeanor? ☐ yes ☐ no
- c. had an initial or renewal application for a professional license of any type denied or refused? ☐ yes ☐ no
- d. had a professional license or authority to practice of any kind revoked, suspended, cancelled, or otherwise disciplined by a licensing board or agency of any state, a federal agency, or the PCAOB? ☐ yes ☐ no
- e. had a practice privilege revoked, suspended, or otherwise terminated by any state licensing authority? ☐ yes ☐ no
- f. surrendered a professional license of any type to resolve a disciplinary investigation or proceeding in any jurisdiction? ☐ yes ☐ no

If you answered "yes" to any of the above questions please attach a narrative description of the details and submit copies of the orders or other records that document the event and the current status of the matter.

C. PEER REVIEW

This information is required to reinstate to active status. Highest level of service provided to Iowa clients:

- ☐ Audit, review, agreed upon procedures, and other attest services
- ☐ Compilation reports
- ☐ Tax / Consulting / Other (Peer review not required)

- Audit, review, agreed upon procedures, and other attest services may only be provided by CPAs in a CPA firm. CPA firms providing attest services are subject to peer review requirements which must be disclosed when the CPA firm applies for an initial or renewal firm permit to practice.

- Compilation services may only be provided by CPAs and LPAs. Peer review is required and may be completed by a CPA firm or LPA firm, or may be individually completed by a CPA or LPA if compilation services are not provided in a CPA firm or LPA firm which holds a firm permit to practice.

- If peer review is completed for your firm, or if you individually perform compilation services but it has not yet been 18 months from the completion of your first financial reporting engagement (193A IAC 11.3), you may check one of the following and skip the remaining portion.

- ☐ Peer reviews are completed at the firm and not the individual level
- ☐ Less than 18 months from completion of first financial reporting engagement (attest or compilation)

If you provide compilation services subject to an individual peer review requirement, as provided in 193 IAC 5.5(3) ("A licensee who performs compilation services for the public other than through a certified public accounting or licensed public accounting firm shall submit a certification of completion of a peer review conducted in accordance with 193A-Chapter 11; no less often than once every three years."), please complete the information below:

I hereby affirm that I have complied with Iowa Code section 542.6(6) and IAC 193A – subrule 5.5(3), inasmuch as a peer review was completed on _____ by _____.
(Date) (Name of Peer Reviewer)

My next peer review is scheduled for or due _____.
(Date)

D. CONTINUING PROFESSIONAL EDUCATION (CPE)

- ☐ Check here if you are applying to reinstatement in inactive status. You may skip the CPE section.
- ☐ Check here if you reside in another state and can truthfully affirm as follows:
- I reside in _____ and am currently licensed in good standing to practice public accountancy as a certified public accountant in the state, district, or U.S. territory of my residence. I have complied with all mandatory continuing education that is required to sustain active licensure in that jurisdiction.
- ☐ Check here if you are applying to reinstate in active status and can document at least 120 hours of CPE within the three years immediately preceding this dated application to reinstate, including at least 4 hours of CPE in ethics and, if required, at least 8 hours of CPE on financial statement presentation.

FAILURE TO FOLLOW THESE INSTRUCTIONS MAY RESULT IN A RETURNED APPLICATION.
NUMBER YOUR SUPPORT DOCUMENTATION IN CHRONOLOGICAL ORDER AND ATTACH IN THE ORDER LISTED BELOW. YOU MAY ATTACH A SPREADSHEET IN THE FOLLOWING FORMAT OR IF YOU HAVE COMPLETED COURSES THROUGH THE IOWA SOCIETY YOU MAY ATTACH THEIR TRANSCRIPT.

[illegible]

THIS GRID MUST ALSO BE COMPLETED AND RETURNED. PLEASE LIST ALL OF YOUR CPE AND ATTACH SUPPORTING DOCUMENTATION IN THE ORDER THAT YOU ARE REPORTING FOR EACH YEAR - INCOMPLETE GRIDS WILL BE RETURNED

(Ex: Complete grid for Year 1 and attach documentation Complete grid for Year 2 and attach documentation)

- 1 – College Courses (1 semester hour = 15 hours CPE, 1 quarter hour – 10 hours CPE)**
- 2 – Individual self-study (50% limit of total CPE)**
- 3 – Teaching/Discussion Leader/Speaker (50% limit of total CPE) (if you are the teacher/speaker)**
- 4 – Books or articles that you published (25% limit of total CPE)**
- 5 – Other**
- 6 – Financial Statement Presentation (8 hours required every 3 years for compilation services)**
- 7 – Ethics – Professional or Business ethics (4 hours required every 3 years)**

Year 20_____	Technical	Non-Technical	Total
1			
2			
3			
4			
5			
6			
7			
TOTAL			

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IN THE ORDER THAT YOU ARE REPORTING FOR EACH YEAR**

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1			
2			
3			
4			
5			
6			
7			
TOTAL			

E. ACTIVITIES WHILE CERTIFICATE WAS LAPSED

1. While your CPA certificate was lapsed, did you use the title "CPA" or "certified public accountant" in Iowa when signing tax returns or other tax documents, providing tax advice, or performing management advisory, financial advisory or consulting services involving accounting skills? Please note that "using the title" includes on letterhead, websites, tax forms, or business cards, or in e-mail addresses or advertising.

☐ Yes ☐ No

2. While your CPA certificate was lapsed, did you sign or authorize someone to sign any compilation reports for an Iowa client?

☐ Yes ☐ No If "yes" list the affected Iowa clients here or in an attachment:

3. While your CPA certificate was lapsed, did you perform any attest services in Iowa or for a client with a home office in Iowa, such as audits, reviews, or agreed upon procedures?

☐ Yes ☐ No

If "yes", were you responsible for supervising attest services or the CPA who signed or authorized someone to sign the accountants report on financial statements on behalf of a CPA firm?

☐ Yes ☐ No If "yes" list the affected Iowa clients here or in an attachment:

4. If you answered "Yes" to Question 1, 2, and/or 3, were you licensed as a CPA in another jurisdiction and exercising a practice privilege during the period of lapse in Iowa?

☐ Yes ☐ No

If "Yes", state the jurisdiction of your principal place of business and your license or certificate number in that jurisdiction: _____

NOTE: If you answered "Yes" to Question 1, 2, or 3, and you were not exercising a practice privilege during the period of lapse, you may be subject to disciplinary action. If you answered "Yes" to Question 1, 2, or 3, but you feel that you did not improperly practice in Iowa on a lapsed CPA certificate, please attach your narrative explanation so the Board can fully consider your position.

F. VERIFICATION

I hereby affirm/attest that the information provided on this form is true and correct to the best of my knowledge.

Signed: _____

Date: _____

G. CALCULATION OF FEES AND PAYMENT INFORMATION

To reinstate to **active status**: \$200.00 (\$100 renewal fee plus \$100 reinstatement fee)

To reinstate in **inactive status**: \$150.00 (\$50 renewal fee plus \$100 reinstatement fee)

Additional reinstatement fee: If you answered “Yes” to Question 1, 2, or 3 in Section E (Activities While Certificate Was Lapsed), **and** you were not exercising a practice privilege during the period of lapse, you will owe an additional reinstatement fee of \$25 for each month your Iowa CPA certificate was lapsed up to a maximum of \$1,000

For example: CPA lapsed June 30, 2012. To reinstate to active status in November 2013 after practicing on a lapsed certificate, the fee would be \$625:

\$100 renewal fee
100 standard reinstatement fee
425 additional reinstatement fee (17 months X \$25/month)
\$ 625

(NOTE: This page will be destroyed after processing.)

<input type="checkbox"/> Check made payable to: State of Iowa	Payment Amount: \$ _____
<input type="checkbox"/> VISA , MASTERCARD or DISCOVER (Circle One)	Card Number _____ - _____ - _____ - _____
Name of Cardholder _____	Expiration (Month/Year) ____/____
Signature of Cardholder _____	Phone Number (____) ____ - _____ ext _____

REQUIRED FOR PROCESSING

Date of Birth: ____/____/____

Social Security Number _____

*Email address: _____

(E-mail addresses are no longer public information as of July 1, 2013.)

Required – will be used to send future courtesy renewal notices

Privacy Act Notice: Disclosure of your Social Security Number on this license application is required by 42 U.S.C. § 666(a)(13), Iowa Code §§ 261.126(1), 252D.8(1), and 272J.8(1), and 193 IAC 4.4. The number will be used in connection with the collection of child support obligations, college student loan obligations, and debts owed to the state of Iowa, and as an internal means to accurately identify licensees, and may also be shared with taxing authorities as allowed bylaw including Iowa Code § 421.18. The Social Security Number will also be shared on a confidential basis with the National Association of State Boards of Accountancy, pursuant to Iowa Code § 542.4(7), solely for use in a national database of licensees.

Updated 1-6-2014